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CERTIFICATE OF NECU PROGRAM DEPARTMENT OF HEALTH

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September 27, 2006

Janis Sigman, Program Manager Department of Health Facilities and Services Licensing Certificate of Need Program 310 Israel Road SE Tumwater, WA 98501-5567

RE: Odyssey HealthCare, Inc. - Letter of Intent for Pierce County Hospice Services

Dear Ms. Sigman:

On behalf of my client Odyssey HealthCare, Inc. ("Odyssey"), this letter is to notify the Department of Health that Odyssey intends to seek the Certificate of Need Program's approval for a certificate of need to provide Medicare-certified in-home hospice services to residents of Pierce County, Washington.

Odyssey proposes to serve patients living within the service area who have a terminal illness and require end-of-life care. Odyssey will also serve the family members of these patients with supportive services including bereavement care. The majority of those served will be cancer or heart disease patients and most will be over age 65.

The current estimate of capital costs for the project is \$45,000.

Very truly yours,

KATHLEEN D. BENEDICT, PLLC

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KDB/lk

cc: Brad Bickham

Nancy Field